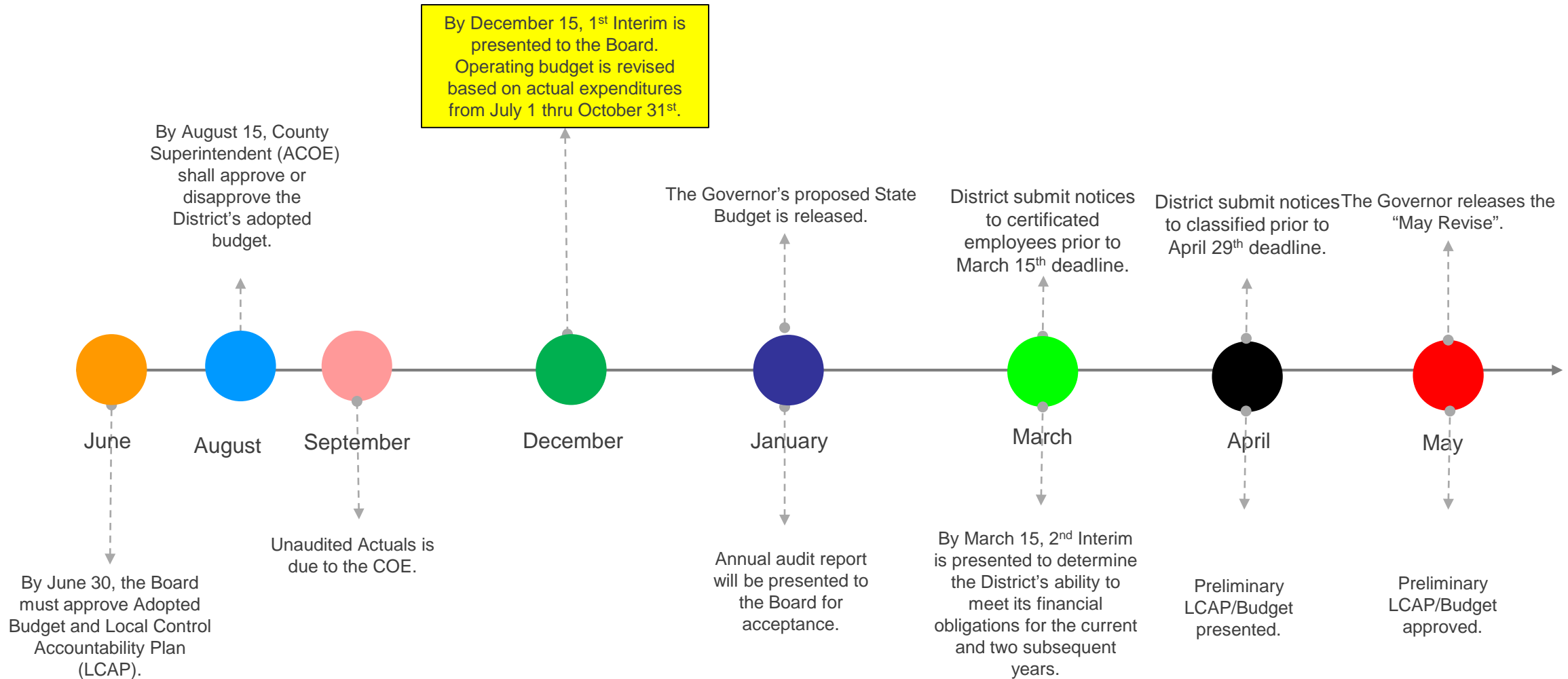


**2018-2019**

**First Interim Budget Update**

**December 13, 2018**

# 2018-2019 Budget – First Interim Update



# 2018-2019 Budget – First Interim Update

## Agenda

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- Background
- Budget update assumptions
- 2018-19 budget update for General Fund
- Multi-year projections
- Special Education services budget
- Additional material
  - General fund details
  - Other funds
  - Glossary of terms

# 2018-2019 Budget – First Interim Update

## Background

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- Per state law, AUSD's Board must pass First Interim budget update by December 15 of each year.
- Board must certify that the District's projected financial outlook for 2018-19, 2019-20, and 2020-21 is one of the following:
  - **Positive: WILL MEET** the financial obligations for the current and two subsequent years
  - **Qualified: MAY NOT MEET** the financial obligations for the current and two subsequent fiscal years
  - **Negative: WILL BE UNABLE TO MEET** the financial obligations for the remainder of the current fiscal year and two subsequent fiscal years
- Staff recommends a positive certification.



# 2018-2019 Budget – First Interim Update

## Significant Changes Since Budget Adoption

### Decrease in Enrollment and Projected ADA

- Enrollment is down from 9,500 to 9,380 (-120), and projected ADA is down from 9,072 to 8,985 (-87)
  - Drops at Encinal (-68), Bay Farm (-30), Ruby Bridges (-26)
  - Increase at Wood Middle (+56)
- In the past, when a district's regular ADA declined from the prior year, the state used the prior year's ADA to calculate total revenue. However, in 2018-19 this provision will not apply, as overall State ADA declined.
- Advice from the County Office of Education:

“The CDE has certified that overall 2017-18 ADA declined from 2016-17 and, as a consequence, the ADA hold harmless provision would no longer apply to the calculation of the 2018-19 guarantee. Districts should expect the administration to propose a reduction in the minimum guarantee in January related to the 2017-18 ADA decline.”
- As a result we expect \$2.6M reduction over the next years.

# 2018-2019 Budget – First Interim Update

## Significant Changes Since Budget Adoption

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### REVENUE

- Increase in LCFF Funding COLA
  - \$1.6M over the next 3 years
- Reduction in one-time mandate reimbursement
  - \$1.4M in 2018-19

### EXPENDITURES

- CSEA 27 and CSEA 860 compensation increases are part of budget
- 1 FTE (full time equivalent) reduction in Human Resources - Savings of \$78K
- Switch to Alameda County Office of Education for accounting, HR, and payroll software
  - Increase of \$875K over the next 3 years
- Purchase Orders carried over from 2017-18 have been budgeted
  - \$1.6M in Supplies and Services

# 2018-2019 Budget – First Interim Update To Watch

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- Affordable Care Act penalties
- Pension costs
- Special Education expenditures

# 2018-2019 Budget – First Interim Update

## Assumptions

| Line # | Categories  | Source     | 2017-18 | 2018-19            | 2018-19             | 2019-20       | 2020-21       |
|--------|---|------------|---------|--------------------|---------------------|---------------|---------------|
|        |   |            | Actual  | Budget Adoption    | First Interim       | Projected     | Projected     |
| 1      | District Enrollment                                 | Projection | 9,502   | 9,500              | 9,380               | 9,380         | 9,380         |
| 2      | <b>District Funded ADA-Actual/Projected</b>         | Projection | 9,072   | <b>9,072</b>       | <b>8,985</b>        | 8,985         | 8,985         |
| 3      | ADA as a Percentage of Total Enrollment             | Projection | 95.47%  | 95.49%             | 95.79%              | 95.79%        | 95.79%        |
| 4      | Unduplicated EL/FRM Count (Count)                   | CALPADS    | 3,437   | 3,396              | 3,142               | 3,142         | 3,142         |
| 5      | Unduplicated EL/FRM Count (Percentage)              | CALPADS    | 36.17%  | 35.75%             | 33.50%              | 33.50%        | 33.50%        |
| 6      | Unduplicated EL/FRM Count (3-yr rolling %)          | CDE        | 35.62%  | 34.86%             | 34.86%              | 34.40%        | 33.50%        |
| 7      | COLA  | DOF        | 1.56%   | 3.0%/2.71%         | 3.7%/2.71%          | 2.57%         | 2.67%         |
| 8      | LCFF GAP Funding Percentage                         | DOF        | 42.97%  | 100.00%            | 100.00%             |               |               |
| 9      | District's contribution to:                         |            |         |                    |                     |               |               |
| 10     | <b>State Teachers Retirement (STRS)</b>             | STRS       | 14.43%  | 16.28%             | <b>16.28%</b>       | <b>18.13%</b> | <b>19.10%</b> |
| 11     | <b>Public Employees Retirement (PERS)</b>           | PERS       | 15.53%  | 18.06%             | <b>18.06%</b>       | <b>20.80%</b> | <b>23.50%</b> |
| 12     | <b>One-time Funds</b>                               |            |         | <b>\$3,129,840</b> | <b>\$ 1,657,590</b> | <b>\$ -</b>   | <b>\$ -</b>   |
| 13     | Teacher Contingency for Additional Enrollment (FTE) | Projection |         | 3                  |                     |               |               |



# 2018-2019 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal – Proposed Budget

| Line # |                                    | Unrestricted         |                         |                      | Restricted           | Total                 |
|--------|------------------------------------|----------------------|-------------------------|----------------------|----------------------|-----------------------|
|        |                                    | Totally Unrestricted | LCFF Supplemental Grant | Parcel Tax           | Restricted           | General Fund          |
| 1      | <b>REVENUES</b>                    |                      |                         |                      |                      |                       |
| 2      | LCFF Revenue                       | \$ 75,784,991        | \$ 5,362,640            | \$ -                 | \$ 624,058           | \$ 81,771,689         |
| 3      | Federal                            | \$ -                 | \$ -                    | \$ -                 | \$ 3,611,659         | \$ 3,611,659          |
| 4      | Other State                        | \$ 4,878,797         | \$ -                    | \$ -                 | \$ 5,665,921         | \$ 10,544,718         |
| 5      | Other Local                        | \$ 1,443,777         | \$ -                    | \$ 12,428,449        | \$ 4,786,938         | \$ 18,659,164         |
| 6      | <b>Revenues</b>                    | <b>\$ 82,107,565</b> | <b>\$ 5,362,640</b>     | <b>\$ 12,428,449</b> | <b>\$ 14,688,576</b> | <b>\$ 114,587,230</b> |
| 7      | <b>EXPENDITURES</b>                |                      |                         |                      |                      |                       |
| 8      | Salaries & Benefits                | \$ 48,485,904        | \$ 3,980,365            | \$ 11,621,321        | \$ 24,757,971        | \$ 88,845,561         |
| 9      | Books/Supplies & Outlay            | \$ 1,234,933         | \$ 162,990              | \$ 399,000           | \$ 1,737,396         | \$ 3,534,319          |
| 10     | Services & Op. Expenses            | \$ 8,752,088         | \$ 950,124              | \$ 40,000            | \$ 7,270,540         | \$ 17,012,752         |
| 11     | Other Outgo & Transfers            | \$ (1,809,110)       | \$ 269,161              | \$ 368,128           | \$ 1,420,493         | \$ 248,672            |
| 12     | <b>Expenditures</b>                | <b>\$ 56,663,815</b> | <b>\$ 5,362,640</b>     | <b>\$ 12,428,449</b> | <b>\$ 35,186,400</b> | <b>\$ 109,641,304</b> |
| 13     |                                    |                      |                         |                      |                      |                       |
| 14     | Other Sources (Uses)               | \$ (20,497,824)      | \$ -                    | \$ -                 | \$ 20,497,824        | \$ -                  |
| 15     | <b>Net Inc. (Dec) in Fund Bal.</b> | <b>\$ 4,945,926</b>  | <b>\$ -</b>             | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ 4,945,926</b>   |
| 16     |                                    |                      |                         |                      |                      |                       |
| 17     | <b>Beginning Balance</b>           | <b>\$ 11,813,298</b> | <b>\$ 712,946</b>       | <b>\$ -</b>          | <b>\$ 1,283,751</b>  | <b>\$ 13,809,996</b>  |
| 18     |                                    |                      |                         |                      |                      |                       |
| 19     | <b>Ending Balance</b>              | <b>\$ 16,759,224</b> | <b>\$ 712,946</b>       | <b>\$ -</b>          | <b>\$ 1,283,751</b>  | <b>\$ 18,755,922</b>  |

Originally Presented on 6-26-18

# 2018-2019 Budget – First Interim Update

## General Fund

| Line # |                                    | Unrestricted          |                         |                      | Restricted            | Total                 |
|--------|------------------------------------|-----------------------|-------------------------|----------------------|-----------------------|-----------------------|
|        |                                    | Totally Unrestricted  | LCFF Supplemental Grant | Parcel Tax           | Restricted            | General Fund          |
| 1      | <b>REVENUES</b>                    |                       |                         |                      |                       |                       |
| 2      | LCFF Revenue                       | \$ 63,019,193         | \$ 5,242,700            | \$ 12,601,970        | \$ 624,058            | \$ 81,487,921         |
| 3      | Federal                            |                       |                         |                      | \$ 4,143,806          | \$ 4,143,806          |
| 4      | Other State                        | \$ 3,489,499          |                         |                      | \$ 6,481,747          | \$ 9,971,246          |
| 5      | Other Local                        | \$ 13,760,116         |                         |                      | \$ 5,213,424          | \$ 18,973,540         |
| 6      | <b>Revenues</b>                    | <b>\$ 80,268,808</b>  | <b>\$ 5,242,700</b>     | <b>\$ 12,601,970</b> | <b>\$ 16,463,035</b>  | <b>\$ 114,576,513</b> |
| 7      | <b>EXPENDITURES</b>                |                       |                         |                      |                       |                       |
| 8      | Salaries & Benefits                | \$ 48,219,396         | \$ 4,344,658            | \$ 11,775,694        | \$ 24,318,589         | \$ 88,658,337         |
| 9      | Books, Supplies, & Capital         | \$ 3,024,084          | \$ 135,834              | \$ 394,487           | \$ 6,789,022          | \$ 10,343,427         |
| 10     | Services & Op. Expenses            | \$ 10,249,775         | \$ 843,486              | \$ 58,661            | \$ 10,435,867         | \$ 21,587,789         |
| 11     | Other Outgo & Transfers            | \$ (1,808,194)        | \$ 269,161              | \$ 373,128           | \$ 1,526,100          | \$ 360,195            |
| 12     | <b>Expenditures</b>                | <b>\$ 59,685,061</b>  | <b>\$ 5,593,139</b>     | <b>\$ 12,601,970</b> | <b>\$ 43,069,578</b>  | <b>\$ 120,949,748</b> |
| 13     |                                    |                       |                         |                      |                       |                       |
| 14     | Other Sources (Uses)               | \$ (21,648,622)       | \$ -                    | \$ -                 | \$ 21,547,979         | \$ (100,643)          |
| 15     | <b>Net Inc. (Dec) in Fund Bal.</b> | <b>\$ (1,064,874)</b> | <b>\$ (350,439)</b>     | <b>\$ -</b>          | <b>\$ (5,058,564)</b> | <b>\$ (6,473,877)</b> |
| 16     |                                    |                       |                         |                      |                       |                       |
| 17     | <b>Beginning Balance</b>           | <b>\$ 11,455,294</b>  | <b>\$ 1,061,408</b>     | <b>\$ -</b>          | <b>\$ 6,600,400</b>   | <b>\$ 19,117,101</b>  |
| 18     |                                    |                       |                         |                      |                       |                       |
| 19     | <b>Ending Balance</b>              | <b>\$ 10,390,419</b>  | <b>\$ 710,969</b>       | <b>\$ -</b>          | <b>\$ 1,541,836</b>   | <b>\$ 12,643,224</b>  |

# 2018-2019 Budget & LCAP Adoption Process

## Public Hearing of Budget Proposal – MYP Unrestricted General Fund

| Line    |  | 2018-2019            | 2019-2020            | 2020-2021            |
|---------|--|----------------------|----------------------|----------------------|
|         |  | Proposed Budget      | Projected            | Projected            |
| A       | <b>Beginning Balance, July 1</b>                         | <b>\$ 12,526,244</b> | <b>\$ 17,472,170</b> | <b>\$ 18,486,935</b> |
| B       | Revenues   | \$ 99,898,654        | \$ 99,178,770        | \$ 99,491,135        |
| C1      | Expenditures   | \$ 74,454,904        | \$ 76,784,396        | \$ 78,565,346        |
| C2      | Contribution to Restricted Programs                      | \$ 20,497,824        | \$ 21,379,609        | \$ 22,176,628        |
| D = B-C | Surplus (Deficit)  | \$ 4,945,926         | \$ 1,014,765         | \$ (1,250,839)       |
| E = A+D | Ending Balance   | \$ 17,472,170        | \$ 18,486,935        | \$ 17,236,096        |
| F       | Assignments/Commitments                                  | \$ 8,913,858         | \$ 12,930,757        | \$ 17,066,156        |
| G = E-F | <b>Unassigned/Unappropriated<br/>Ending Fund Balance</b> | <b>\$ 8,558,312</b>  | <b>\$ 5,556,178</b>  | <b>\$ 169,940</b>    |

Originally Presented on 6-26-18

# 2018-2019 Budget – First Interim Update

## Multiyear Projections – Unrestricted General Fund

| Line    |  | 2018-2019           | 2019-2020           | 2020-2021             |
|---------|--|---------------------|---------------------|-----------------------|
|         |  | Proposed Budget     | Projected           | Projected             |
| A       | <b>Beginning Balance, July 1</b>                         | \$ 12,516,701       | \$ 11,101,388       | \$ 9,054,818          |
| B       | Revenues   | \$ 98,113,478       | \$ 98,450,879       | \$ 98,503,756         |
| C1      | Expenditures   | \$ 77,880,170       | \$ 77,733,555       | \$ 79,743,704         |
| C2      | Contribution to Restricted Programs                      | \$ 21,648,622       | \$ 22,763,894       | \$ 23,604,171         |
| D = B-C | Surplus (Deficit)  | \$ (1,415,313)      | \$ (2,046,570)      | \$ (4,844,119)        |
| E = A+D | Ending Balance   | \$ 11,101,388       | \$ 9,054,818        | \$ 4,210,699          |
| F       | Assignments/Commitments                                  | \$ 4,142,143        | \$ 6,687,737        | \$ 9,169,494          |
| G = E-F | <b>Unassigned/Unappropriated<br/>Ending Fund Balance</b> | <b>\$ 6,959,245</b> | <b>\$ 2,367,081</b> | <b>\$ (4,958,795)</b> |

Would be \$(2.3M) if the  
ADA guarantee is restored

# 2018-2019 Budget – First Interim Update

## Components of Ending Fund Balance – Unrestricted General Fund

| Line # | Description   | 2018-2019            | 2019-2020           | 2020-2021             |
|--------|---|----------------------|---------------------|-----------------------|
| 1      | <b>Ending Fund Balance</b>                              | <b>\$ 11,101,389</b> | <b>\$ 9,054,820</b> | <b>\$ 4,210,701</b>   |
| 2      |   |                      |                     |                       |
| 3      | <b>Components of Ending Fund Balance</b>                |                      |                     |                       |
| 4      | Revolving Cash  | \$ 50,000            | \$ 50,000           | \$ 50,000             |
| 5      | One-time Mandate Reimbursement, Set-aside for textbooks | \$ 899,417           | \$ 899,417          | \$ 899,417            |
| 6      | Salary Set Aside - Pending Offer                        | \$ 2,481,757         | \$ 4,963,514        | \$ 7,445,271          |
| 7      | LCFF Supplemental Carryover                             | \$ 710,969           | \$ 774,806          | \$ 774,806            |
| 8      | <b>Total - Components</b>                               | <b>\$ 4,142,143</b>  | <b>\$ 6,687,737</b> | <b>\$ 9,169,494</b>   |
| 9      |   |                      |                     |                       |
| 10     | <b>Net Unassigned Ending Fund Balance</b>               | <b>\$ 6,959,246</b>  | <b>\$ 2,367,083</b> | <b>\$ (4,958,793)</b> |

# 2018-2019 Budget – First Interim

## Special Education Services – Expenditures by Major Category

### Expenditures by Major Category

|                           | 2014-2015<br>(Audited<br>Actuals) | 2018-2019<br>(Budgeted) | %age<br>change over<br>the period |
|---------------------------|-----------------------------------|-------------------------|-----------------------------------|
| Certificated Salaries     | \$ 8,117,063                      | \$ 8,335,011            | 3%                                |
| Classified Salaries       | \$ 4,361,007                      | \$ 5,442,582            | 25%                               |
| Employee Benefits         | \$ 2,849,159                      | \$ 4,033,009            | 42%                               |
| Books/Supplies/Equipment  | \$ 205,748                        | \$ 226,080              | 10%                               |
| Services & Operating Exp. | \$ 4,396,771                      | \$ 9,849,492            | 124%                              |
| Other Outgo & Transfers   | \$ 1,164,342                      | \$ 1,051,320            | -10%                              |
| <b>Total</b>              | <b>\$ 21,094,091</b>              | <b>\$ 28,937,494</b>    | <b>37%</b>                        |

### Additional Detail of Services & Operating Exp.

|                        | 2014-2015<br>(Audited<br>Actuals) | 2018-2019<br>(Budgeted) | %age<br>change over<br>the period |
|------------------------|-----------------------------------|-------------------------|-----------------------------------|
| Transportation         | \$ 943,403                        | \$ 2,120,000            | 125%                              |
| Non-Public Agency      | \$ 590,461                        | \$ 1,004,602            | 70%                               |
| Non-Public Schools     | \$ 1,177,900                      | \$ 1,935,500            | 64%                               |
| Speech Services        | \$ 211,744                        | \$ 1,190,600            | 462%                              |
| Mental Health          | \$ 615,942                        | \$ 1,828,034            | 197%                              |
| Settlements            | \$ 321,033                        | \$ 650,523              | 103%                              |
| Miscellaneous Services | \$ 536,288                        | \$ 1,120,233            | 109%                              |
| <b>Total</b>           | <b>\$ 4,396,771</b>               | <b>\$ 9,849,492</b>     | <b>124%</b>                       |

# ADDITIONAL MATERIALS

# 2018-2019 Budget – First Interim Update

## MYP (Details), Unrestricted General Fund

|  | 2018-19              | 2019-20              | 2020-21               |
|--|----------------------|----------------------|-----------------------|
| <b>REVENUES</b>                                      |                      |                      |                       |
| LCFF   | \$ 80,863,863        | \$ 82,861,101        | \$ 82,913,978         |
| Federal  |                      |                      |                       |
| Other State  | \$ 3,489,499         | \$ 1,829,662         | \$ 1,829,662          |
| Other Local  | \$ 13,760,116        | \$ 13,760,116        | \$ 13,760,116         |
| <b>Total Revenues</b>                                | <b>\$ 98,113,478</b> | <b>\$ 98,450,879</b> | <b>\$ 98,503,756</b>  |
| <b>EXPENDITURES</b>                                  |                      |                      |                       |
| Certificated Salaries                                | \$ 39,508,616        | \$ 39,484,940        | \$ 39,891,348         |
| Classified Salaries                                  | \$ 10,809,940        | \$ 10,924,361        | \$ 11,040,155         |
| Employee Benefits                                    | \$ 14,021,192        | \$ 15,780,421        | \$ 16,653,020         |
| Books/Supplies                                       | \$ 3,050,610         | \$ 1,869,426         | \$ 1,929,805          |
| Services & Operating Expenses                        | \$ 11,151,922        | \$ 10,789,638        | \$ 11,344,603         |
| Capital Outlay                                       | \$ 503,795           | \$ 50,677            | \$ 50,677             |
| Other Outgo & Transfers                              | \$ (1,165,905)       | \$ (1,165,905)       | \$ (1,165,905)        |
| Strategic Budget Reduction                           |                      |                      |                       |
| <b>Total Expenditures</b>                            | <b>\$ 77,880,170</b> | <b>\$ 77,733,558</b> | <b>\$ 79,743,703</b>  |
| Other Sources (Uses)                                 | \$ (21,648,622)      | \$ (22,763,894)      | \$ (23,604,171)       |
| Net Inc/Dec in Fund Balance                          | \$ (1,415,313)       | \$ (2,046,573)       | \$ (4,844,118)        |
| <b>Beginning Fund Balance</b>                        | <b>\$ 12,516,701</b> | <b>\$ 11,101,388</b> | <b>\$ 9,054,815</b>   |
| <b>Ending Fund Balance</b>                           | <b>\$ 11,101,388</b> | <b>\$ 9,054,815</b>  | <b>\$ 4,210,699</b>   |
| <b>Components of Ending Fund Balance</b>             |                      |                      |                       |
| Assigned / Legally Restricted                        | \$ 4,142,143         | \$ 6,687,737         | \$ 9,169,494          |
| <b>Unassigned/Unappropriated Ending Fund Balance</b> | <b>\$ 6,959,245</b>  | <b>\$ 2,367,078</b>  | <b>\$ (4,958,795)</b> |



# 2018-2019 Budget – First Interim Update

## MYP (Details), Restricted General Fund

|  | 2018-19              | 2019-20              | 2020-21              |
|--|----------------------|----------------------|----------------------|
| <b><u>REVENUES</u></b>                               |                      |                      |                      |
| LCFF transfers from Unrestricted                     | \$ 624,058           | \$ 624,058           | \$ 624,058           |
| Federal  | \$ 4,143,806         | \$ 3,665,854         | \$ 3,665,854         |
| Other State  | \$ 6,481,747         | \$ 5,531,554         | \$ 5,556,988         |
| Other Local  | \$ 5,213,424         | \$ 4,726,789         | \$ 4,726,789         |
| Parcel Tax*  |                      |                      |                      |
| <b>Revenues</b>                                      | <b>\$ 16,463,035</b> | <b>\$ 14,548,255</b> | <b>\$ 14,573,689</b> |
| <b><u>EXPENDITURES</u></b>                           |                      |                      |                      |
| Certificated Salaries                                | \$ 9,157,764         | \$ 9,130,092         | \$ 9,222,310         |
| Classified Salaries                                  | \$ 7,102,489         | \$ 7,082,319         | \$ 7,157,734         |
| Employee Benefits                                    | \$ 8,058,336         | \$ 8,606,126         | \$ 8,951,225         |
| Books/Supplies                                       | \$ 4,602,247         | \$ 828,615           | \$ 855,379           |
| Services & Operating Expenses                        | \$ 10,435,867        | \$ 9,809,680         | \$ 10,126,533        |
| Capital Outlay                                       | \$ 2,186,775         | \$ 329,217           | \$ 338,579           |
| Other Outgo & Transfers                              | \$ 1,526,100         | \$ 1,526,100         | \$ 1,526,100         |
| <b>Expenditures</b>                                  | <b>\$ 43,069,578</b> | <b>\$ 37,312,149</b> | <b>\$ 38,177,860</b> |
| Other Sources (Uses)                                 | \$ 21,547,979        | \$ 22,763,894        | \$ 23,604,171        |
|  |                      |                      |                      |
| Net Inc/Dec in Fund Balance                          | \$ (5,058,564)       | \$ -                 | \$ -                 |
| <b>Beginning Fund Balance</b>                        | <b>\$ 6,600,399</b>  | <b>\$ 1,541,835</b>  | <b>\$ 1,541,835</b>  |
| <b>Legally Restricted Ending Fund Balance</b>        | <b>\$ 1,541,835</b>  | <b>\$ 1,541,835</b>  | <b>\$ 1,541,835</b>  |
| <b>Unassigned/Unappropriated Ending Fund Balance</b> | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          |

# 2018-2019 Budget – First Interim Update

## MYP (Details), Combined General Fund

|  | 2018-19               | 2019-20               | 2020-21               |
|--|-----------------------|-----------------------|-----------------------|
| <b><u>REVENUES</u></b>                               |                       |                       |                       |
| LCFF   | \$ 81,487,921         | \$ 83,485,159         | \$ 83,538,036         |
| Federal  | \$ 4,143,806          | \$ 3,665,854          | \$ 3,665,854          |
| Other State  | \$ 9,971,246          | \$ 7,361,216          | \$ 7,386,651          |
| Other Local  | \$ 18,973,540         | \$ 18,486,905         | \$ 18,486,905         |
| Parcel Tax   |                       |                       |                       |
| <b>Total Revenues</b>                                | <b>\$ 114,576,513</b> | <b>\$ 112,999,134</b> | <b>\$ 113,077,446</b> |
| <b><u>EXPENDITURES</u></b>                           |                       |                       |                       |
| Certificated Salaries                                | \$ 48,666,380         | \$ 48,615,032         | \$ 49,113,658         |
| Classified Salaries                                  | \$ 17,912,429         | \$ 18,006,680         | \$ 18,197,890         |
| Employee Benefits                                    | \$ 22,079,528         | \$ 24,386,547         | \$ 25,604,244         |
| Books/Supplies                                       | \$ 7,652,857          | \$ 2,698,038          | \$ 2,785,185          |
| Services & Operating Expenses                        | \$ 21,587,789         | \$ 20,599,318         | \$ 21,471,136         |
| Capital Outlay                                       | \$ 2,690,570          | \$ 379,894            | \$ 389,256            |
| Other Outgo & Transfers                              | \$ 360,195            | \$ 360,195            | \$ 360,195            |
| Strategic Budget Reduction                           |                       |                       |                       |
| <b>Total Expenditures</b>                            | <b>\$ 120,949,748</b> | <b>\$ 115,045,704</b> | <b>\$ 117,921,564</b> |
| Other Sources (Uses)                                 | \$ (100,643)          |                       |                       |
|  |                       |                       |                       |
| Net Inc/Dec in Fund Balance                          | \$ (6,473,877)        | \$ (2,046,570)        | \$ (4,844,118)        |
| <b>Beginning Fund Balance</b>                        | <b>\$ 19,117,101</b>  | <b>\$ 12,643,224</b>  | <b>\$ 10,596,654</b>  |
| <b>Ending Fund Balance</b>                           | <b>\$ 12,643,224</b>  | <b>\$ 10,596,654</b>  | <b>\$ 5,752,536</b>   |
| <b>Components of Ending Fund balance</b>             |                       |                       |                       |
| Assigned / Legally Restricted                        | \$ 5,683,979          | \$ 8,229,572          | \$ 10,711,329         |
| <b>Unassigned/Unappropriated Ending Fund Balance</b> | <b>\$ 6,959,245</b>   | <b>\$ 2,367,082</b>   | <b>\$ (4,958,793)</b> |

# 2018-2019 Budget – First Interim Update

## Fund 11, 12, 13, 17

|   | Adult Education<br>Fund 11 | Child Development<br>Fund 12 | Cafeteria<br>Fund 13 | Special Reserve<br>Fund 17 |
|---|----------------------------|------------------------------|----------------------|----------------------------|
| <b><u>REVENUES</u></b>                      |                            |                              |                      |                            |
| Federal                                     | \$ 240,266                 | \$ 335,751                   | \$ 1,704,400         |                            |
| State                                       | \$ 808,679                 | \$ 1,456,429                 | \$ 93,400            |                            |
| Local                                       | \$ 18,559                  | \$ 374,709                   | \$ 1,034,453         | \$ 141,294                 |
| <b>Total Revenue</b>                        | <b>\$ 1,067,504</b>        | <b>\$ 2,166,889</b>          | <b>\$ 2,832,253</b>  | <b>\$ 141,294</b>          |
| <b><u>EXPENDITURES</u></b>                  |                            |                              |                      |                            |
| Salaries & Benefits                         | \$ 1,050,519               | \$ 1,990,427                 | \$ 1,695,886         |                            |
| Supplies                                    | \$ 99,645                  | \$ 114,071                   | \$ 1,036,244         |                            |
| Services & Operating Expenses               | \$ 45,698                  | \$ 57,770                    | \$ 43,350            |                            |
| Capital Outlay                              |                            | \$ 39,870                    | \$ 111,707           |                            |
| Other Outgo & Transfers                     |                            | \$ 96,536                    | \$ 141,613           |                            |
| <b>Total Expenditures</b>                   | <b>\$ 1,195,862</b>        | <b>\$ 2,298,674</b>          | <b>\$ 3,028,800</b>  | <b>\$ -</b>                |
| Other Sources (Uses)                        |                            | \$ -                         | \$ 100,643           |                            |
| Net Inc/Dec in Fund Balance                 | \$ (128,358)               | \$ (131,785)                 | \$ (95,904)          | \$ 141,294                 |
| <b>Beginning Balance</b>                    | <b>\$ 406,344</b>          | <b>\$ 304,178</b>            | <b>\$ 924,717</b>    | <b>\$ 8,202,702</b>        |
| <b>Ending Balance</b>                       | <b>\$ 277,986</b>          | <b>\$ 172,392</b>            | <b>\$ 828,813</b>    | <b>\$ 8,343,996</b>        |
| <b>Restrictions/Commitments/Assignments</b> |                            |                              |                      |                            |
| Legally Rest./Assigned Ending Fund Balance  | \$ 277,986                 | \$ 172,392                   | \$ 828,813           | \$ 8,343,996               |
| <b>Unassigned/Unappropriated</b>            | <b>\$ -</b>                | <b>\$ -</b>                  | <b>\$ -</b>          | <b>\$ -</b>                |

# 2018-2019 Budget – First Interim Update

## Fund 14, 21, 25, 35 & 40

|   | Deferred Maintenance | Building Fund        | Capital Facilities  | County School Facilities | Special Reserve Fund<br>for Capital Outlay |
|---|----------------------|----------------------|---------------------|--------------------------|--|
|   | Fund 14              | Fund 21              | Fund 25             | Fund 35                  | Fund 40                                    |
| <b><u>REVENUES</u></b>                      |                      |                      |                     |                          |  |
| LCFF Sources                                | \$ 500,000           |                      |                     |                          |  |
| State                                       |                      |                      |                     |                          |  |
| Local                                       | \$ 17,446            | \$ 668,350           | \$ 777,457          | \$ 191,839               | \$ 898,892                                 |
| <b>Revenues</b>                             | <b>\$ 517,446</b>    | <b>\$ 668,350</b>    | <b>\$ 777,457</b>   | <b>\$ 191,839</b>        | <b>\$ 898,892</b>                          |
| <b><u>EXPENDITURES</u></b>                  |                      |                      |                     |                          |  |
| Salaries & Benefits                         |                      | \$ 689,979           |                     |                          | \$ 69,463                                  |
| Supplies                                    |                      | \$ 12,959            |                     |                          |  |
| Services & Operating Expenses               | \$ 265,000           | \$ 18,700            | \$ 60,473           |                          | \$ 33,262                                  |
| Capital Outlay                              | \$ 1,836,049         | \$ 41,477,320        | \$ 46,887           |                          | \$ 808,086                                 |
| Other Outgo & Transfers                     |                      |                      |                     |                          | \$ 675,145                                 |
| <b>Expenditures</b>                         | <b>\$ 2,101,049</b>  | <b>\$ 42,198,958</b> | <b>\$ 107,360</b>   | <b>\$ -</b>              | <b>\$ 1,585,956</b>                        |
| Other Sources (Uses)                        |                      |                      |                     |                          |  |
| Net Inc/Dec in Fund Balance                 | \$ (1,583,603)       | \$ (41,530,608)      | \$ 670,097          | \$ 191,839               | \$ (687,065)                               |
| <b>Beginning Balance</b>                    | <b>\$ 1,683,881</b>  | <b>\$ 58,553,735</b> | <b>\$ 6,814,846</b> | <b>\$ 16,164,501</b>     | <b>\$ 2,191,776</b>                        |
| <b>Ending Balance</b>                       | <b>\$ 100,278</b>    | <b>\$ 17,023,127</b> | <b>\$ 7,484,943</b> | <b>\$ 16,356,340</b>     | <b>\$ 1,504,711</b>                        |
| <b>Restrictions/Commitments/Assignments</b> |                      |                      |                     |                          |  |
| Legally Rest./Assigned Ending Fund Balance  | \$ 100,278           | \$ 17,023,127        | \$ 7,484,943        | \$ 16,356,340            | \$ 1,504,711                               |
| <b>Unassigned/Unappropriated</b>            | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>         | <b>\$ -</b>              | <b>\$ -</b>                                |

# Acronyms

|          |  |       |  |       |                                      |
|----------|--|-------|--|-------|--------------------------------------|
| AB       | Assembly Bill  | CPI   | Consumer Price Index                       | LEA   | Local Educational Agency             |
| ACA      | Affordable Care Act  | CTE   | Career Technical Education                 | LRE   | Least Restrictive Environment        |
| ADA      | Average Daily Attendance   | DOF   | Department of Finance                      | MAA   | Medi-Cal Administrative Activities   |
| AP       | Advanced Placement   | DSA   | Division of the State Architect            | MOU   | Memorandum of Understanding          |
| API      | Academic Performance Index                                       | EC    | Education Code                             | MTSS  | Multi-Tiered Systems of Support      |
| AYP      | Adequate Yearly Progress   | EL    | English Learner                            | MYP   | Multiyear Projection                 |
| BTSA     | Beginning Teacher Support and Assessment                         | EPA   | Education Protection Account               | OPEB  | Other Postemployment Benefits        |
| CAASPP   | California Assessment of Student Performance and Progress        | ERAF  | Education Revenue Augmentation Fund        | OPSC  | Office of Public School Construction |
| CALPADS  | California Longitudinal Pupil Achievement Data System            | ESL   | English as a Second Language               | P-1   | First Principal (Apportionment)      |
| CalPERS  | California Public Employees Retirement System                    | ESSA  | Every Student Succeeds Act                 | P-2   | Second Principal (Apportionment)     |
| CalSTRS  | California State Teachers Retirement System                      | ESY   | Extended School Year                       | PAR   | Peer Assistance and Review           |
| CALTIDES | California Longitudinal Teacher Integrated Data Education System | FAPE  | Free and Appropriate Public Education      | PD    | Professional Development             |
| CARS     | Consolidated Application and Reporting System                    | FCMAT | Fiscal Crisis & Management Assistance Team | PI    | Program Improvement                  |
| CASEMIS  | California Special Education Management Information System       | FERPA | Family Educational Rights and Privacy Act  | PTA   | Parent Teachers Association          |
| CBA      | Collective Bargaining Agreement                                  | FRPM  | Free and Reduced-Price Meals               | RDA   | Redevelopment Agency                 |
| CBEDS    | California Basic Educational Data System                         | FTE   | Full-Time Equivalent                       | SACS  | Standardized Account Code Structure  |
| CCSS     | Common Core State Standards                                      | GAAP  | Generally Accepted Accounting Principles   | SBE   | State Board of Education             |
| CDE      | California Department of Education                               | GASB  | Governmental Accounting Standards Board    | SDC   | Special Day Class                    |
| CELDT    | California English Language Development Test                     | IEP   | Individualized Education Program           | SELPA | Special Education Local Plan Area    |
| CNIPS    | Child Nutrition Information Payment System                       | LAO   | Legislative Analyst's Office               | SPSA  | Single Plan for Student Achievement  |
| COE      | County Office of Education                                       | LCAP  | Local Control and Accountability Plan      | TK    | Transitional Kindergarten            |
| COLA     | Cost-of-Living Adjustment  | LCFF  | Local Control Funding Formula              | TRANS | Tax and Revenue Anticipation Notes   |
| COP      | Certificate of Participation                                     |       |  | UPP   | Unduplicated Pupil Percentage        |